

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

-----X
U.S. SECURITIES & EXCHANGE
COMMISSION,

Case No. 04 Civ.2322 (GEL)

Plaintiff,

- against -

UNIVERSAL EXPRESS, INC., et al,

Defendants.
-----X

**LOCAL RULE 1.4 DECLARATION
IN SUPPORT OF SUBSTITUTION OF COUNSEL**

George J. Sandhu hereby declares under penalties of perjury pursuant to 28
U.S.C. § 1746 that:

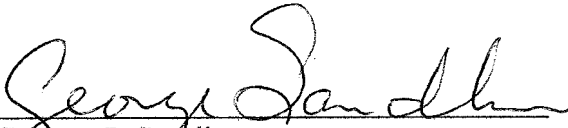
1. I am one of the defendants herein, and I make this declaration in
support of the stipulation substituting the firm of Goldberg Weprin Finkel Goldstein LLP
as counsel.

2. Following the decision of the Court directing entry of a judgment
against me, I have elected to retain new counsel to pursue an appeal, and to handle all
post-judgment matters.

3. Various members of the firm of Goldberg Weprin Finkel Goldstein
LLP are especially experienced with respect to debtor-creditor issues and the substitution
is being done on consensual and amicable basis.

open matters on the Court's calendar save perhaps formal entry of a judgment which has not yet been effectuated by the SEC.

Dated: October 8, 2009


George J. Sandhu